

103^D CONGRESS
1ST SESSION

H. R. 3044

To prohibit retroactive income tax increases.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 9, 1993

Ms. SCHENK (for herself, Ms. SHEPHERD, Mr. FINGERHUT, Mr. DEAL, Ms. ESHOO, Ms. FURSE, Mrs. CLAYTON, Mr. KLINK, and Mr. McHALE) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To prohibit retroactive income tax increases.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Ban on Retroactive
5 Taxes Act”.

6 **SEC. 2. PROHIBITION OF RETROACTIVE INCOME TAX IN-**
7 **CREASES.**

8 No provision of law increasing individual income tax
9 rates or corporate income tax rates may apply to taxable
10 years beginning before the date of the enactment of such
11 law.

